

Record of  
bonds.

SEC. 7. That all issues of bonds outstanding against said county shall be kept by the clerk of said county commissioners in a book prepared for said purpose, showing the nature and amount of said bonds, and for what issued and the interest account on said bonds, and all amounts collected to retire maturing bonds, so that said account will show a true statement of all bonds at all times.

Funds not  
divertible.

SEC. 8. That the funds created for any purpose under this act shall not be diverted to any other purpose, but shall remain to the credit of the department for which it is appropriated, except as herein provided.

Purchasing  
agent for  
schools.  
Purchasing  
agent for other  
departments.  
Requisition for  
purchases.

SEC. 9. That the superintendent of the schools shall be designated as the purchasing agent of supplies for all schools of Wilkes County under his supervision, and the clerk of the board of county commissioners is hereby designated the purchasing agent for all other departments of Wilkes County, said purchases to be made upon requisition from the heads of the various departments: *Provided, however,* ordinary repairs to machinery may be purchased by heads of departments operating said machinery: *Provided, however,* same must be promptly reported to the clerk of the board of county commissioners. That it shall be the duty of the clerk of the board of county commissioners to purchase all supplies of said county except school supplies, upon requisition made by the heads of said departments, same to be approved by the board of commissioners, and to be charged against the appropriation as shown in the budget for said department; that the superintendent of schools shall make a monthly report to the clerk of the county commissioners of all expenditures, and for what purpose, including salaries and fees, and the same shall be charged against school budget.

Proviso: Re-  
pairs to ma-  
chinery.  
Proviso: Prompt  
report.  
Purchases on  
requisitions  
made by heads  
of departments.  
Approval of  
commissioners.  
Charges against  
budget appro-  
priation.  
Monthly report  
of school ex-  
penditures.

SEC. 10. That the clerk of the county commissioners of Wilkes County shall secure proper books to keep the accounts of the various departments and shall keep the accounts of said county showing the allowances made to the various departments, and shall issue all vouchers in payment of bills of each department when approved by the board of commissioners, and shall charge each voucher to the department for whose benefit the same is issued, and shall render a monthly statement on the first Monday of each month, showing the condition of said account of each department, laying a copy before the board of commissioners and delivering a copy to the head of each department, and shall so keep the accounts that at the end of each month said accounts will show the funds to the credit of each department, that no department shall exceed the amount appropriated for its use as shown by said budget.

Department ac-  
count books.  
Issue of  
vouchers.  
Approval of  
commissioners.  
Charges to de-  
partments.  
Monthly state-  
ments.  
Copy for com-  
missioners and  
copy for each  
department.  
Accounts to  
show balance to  
each depart-  
ment.  
No department  
to exceed ap-  
propriation.  
Cost of institut-  
ing budget in-  
cluded in budget  
for county com-  
missioners.

SEC. 11. That the cost of instituting said budget system, including books and clerical assistance, shall be included in the